

COULEE CROUCHE GRAVITY DRAINAGE
DISTRICT NO. 22 OF ST. LANDRY PARISH
SUNSET, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1936-2005

Retired

Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners
 Coulee Crouche Gravity Drainage District No. 22
 of St. Landry Parish
 Sunset, Louisiana

We have compiled the accompanying Statement of Assets, Liabilities and Fund Equity - Cash Basis of Coulee Crouche Gravity Drainage District No. 22 of St. Landry Parish, a component unit of the St. Landry Parish Government, as of December 31, 2008 and the related Statement of Revenues and Expenses - Cash Basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

John S. Dowling & Company

Opelousas, Louisiana
 March 31, 2009

COULEE CROUCHE GRAVITY DRAINAGE DISTRICT NO. 22
OF ST. LANDRY PARISH
SUNSET, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE - CASH BASIS
DECEMBER 31, 2008

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>GENERAL</u>
 <u>ASSETS</u>	
Cash in bank	\$64,898
Certificate of deposit	<u>30,474</u>
<u>Total assets</u>	<u>95,372</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
<u>Total liabilities</u>	<u>-0-</u>
 <u>FUND BALANCE</u>	
Fund balance	
Unreserved and undesignated	\$95,372
<u>Total fund balance</u>	<u>95,372</u>
<u>Total liabilities and fund balance</u>	<u>95,372</u>

See accountant's compilation report.

COULEE CROUCHE GRAVITY DRAINAGE DISTRICT NO. 22
OF ST. LANDRY PARISH
SUNSET, LOUISIANA
STATEMENT OF REVENUES AND EXPENSES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2008

2008

REVENUES

Taxes	
Property taxes	\$51,256
Intergovernmental revenues	
State revenue sharing	4,058
Interest	
On checking	1,061
On property tax	249
On certificate of deposit	<u>1,342</u>
Total revenues	<u>57,966</u>

EXPENDITURES

Current	
General and administrative	
Restoring canals	37,645
Helicopter spraying	11,230
Engineering assistance	600
Board per diem	6,500
Mileage	1,379
Insurance	120
Repairs and maintenance	10
Office supplies	68
Salary -	
Secretary	2,400
Office allowance	2,800
Payroll tax	<u>691</u>
Total expenditures	<u>63,443</u>

EXCESS (DEFICINCIES) OF REVENUES OVER
(UNDER) EXPENDITURES

(5,477)

FUND BALANCE, beginning of year

100,849

FUND BALANCE, end of year

95,372

See accountant's compilation report.